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Drought, Resettlement and Accounting

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Abstract

Drought, an insidious form of natural disaster, occurs frequently in the United States. The droughts of the 1930s were a national emergency which combined with economic depression to cause widespread rural poverty and distress. Governmental responses to the crisis during the New Deal were many and included the establishment of experimental resettlement projects for dislocated families. Operated by liberal, socially progressive agencies, these projects attempted to re-establish farm families on more productive land in less arid areas. One such project was the Red River Valley Farms Project in North Dakota. Here, business and home planning, budgeting and record keeping by client families was compulsory. Drawing on the notion of the 'heroic bureaucracy', this historical study reveals accounting as a key facilitative technology in the recovery phase of a disaster. The comprehensive accounting records maintained by each family contributed to their successful resettlement and provided the government agency with copious data for monitoring the performance of the project, measuring the progress of its participants, and identifying where support was most needed.

Keywords: drought, accounting, recovery, resettlement, heroic bureaucracy, North Dakota

1. Introduction

Students of emergency management refer to a 'disaster cycle'. This comprises two pre-event and two post-event phases. In relation to the former the 'mitigation' phase concerns the implementation of measures to reduce the impact of a future disaster; and 'preparedness' concerns the actions taken to minimize the effects of an imminent emergency. In relation to the latter, the 'response' phase embraces actions taken during the emergency and its immediate aftermath; and 'recovery' relates to the longer term, post-disaster process of restoring services, socio-economic and cultural life, and the reconstruction of local infrastructure and the built environment (Alexander, 2002, pp. 5-6; Coppola, 2011, pp. 9-10). The current paper concerns the recovery phase of the disaster cycle. Its focus is on an example of government intervention that went beyond the provision of immediate relief and returning the lives of victims to a state of normalcy. The study concerns an attempt to relocate members of the affected population in an experimental community. More specifically, the paper explores the role of accounting in a state-engineered attempt at resettlement. This episode occurred in the US during the 1930s and was directed at the casualties of the most serious drought in American history, the impact of which was worsened by a coterminous economic depression.

The emergency these twin adversities created was the catalyst for a radical departure in public policy: the New Deal. In the field of agrarian intervention this embraced the programmes of the Resettlement Administration and its successor, the Farm Security

Administration. Among a suite of programmes designed to address rural poverty these agencies set up experimental collectivist ventures intended to secure the long-term betterment of afflicted groups through alternative ways of living. Their programmes have been considered by some to be so progressive that they are identified as rare instances of ‘heroic bureaucracy’. Accounting was an integral part of the programme of local resettlement projects. The study focuses on one such project for which archival and published sources are available, the Red River Valley Farms Project, established in North Dakota in 1936. By examining this project the paper offers insights into the micro-level operation and impacts of accounting in post-disaster interventions.

The paper is structured as follows. Section 2 explores how post-disaster interventions may take the unusual form of a ‘heroic bureaucracy’. The characteristic features of such agencies are identified and their exhibition by the Resettlement Administration and Farm Security Administration in the US during the 1930s and 40s is discussed. In section 3 drought is identified as a devastating form of natural disaster and its frequency in American history is considered. The catastrophic effects of the droughts of the mid-1930s are described, especially as they affected North Dakota. Governmental responses to the disaster in the form of drought relief are summarised in section 4 with a focus on resettlement projects, a specific form of recovery-phase intervention. The particular resettlement project investigated in the paper is introduced in section 5. The functioning of accounting in securing the successful resettlement of dislocated families following drought is the subject of section 6. Here the analysis is structured around the characteristics of heroic bureaucracies. Accounting is revealed as: a technology that facilitated the experimentalism necessary to perfect and assess the progress of the resettlement project; the principal focus for activating a grass-roots approach to recovery; and, a tool which contributed significantly to the socio-economic advancement of project families. Conclusions are offered in section 7.

2. Government interventions and ‘heroic bureaucracies’

It has been suggested that natural disasters take place in a highly politicised space (Cohen and Werker, 2008). Disaster mitigation, preparedness, response and recovery are deeply political issues. Studies indicate that half of all federal emergency disaster relief allocated in the US is motivated by political considerations rather than need (Garrett and Sobel, 2003). Expenditure on disaster prevention and relief can be allocated in ways that rewards populations in areas aligned to the party in power or improves electoral fortunes in hostile regions. Research suggests that there are political incentives to spend on post-disaster relief (which is visible to the electorate) rather than on prevention programs (which are less conspicuous) (Healy and Malhotra, 2009; Schneider, 2011, pp. 222-23).

Governmental responses are also conditioned by the ideological stance of those in power when disaster strikes. Responses to catastrophic events which are considered inadequate may diminish the authority of those holding office at national, state and/or local levels. This was demonstrated, for example, in the aftermath of Hurricane Katrina in 2005. Responses to disasters can reveal latent socio-economic fissures which animate demands for fundamental political change. In contexts where there already exists discontent in civil society a natural calamity may prove catalytic, a

watershed event that provides opportunities for the advocates of alternative modes of socio-political action to gain currency (Pelling and Dill, 2006).

On rare occasions the political emergencies created by natural or man-made disasters can result in the emergence of an 'heroic bureaucracy' - a government organization which uses public monies to address a fundamental problem in a new and socially progressive way. Such bureaucracies also display a number of other characteristics. For Marcus (1981, p. 129) they draw on public resources to address issues on a large scale. Following Levy et al (1974, pp. 1-9) they generate outcomes that alter lives by distributing benefits or allocating resources to those in economic need. Couto (1991) argues that heroic bureaucracies originate from extraordinary events. These events suspend normal structures and replace them with a 'deep introspection of national institutions, aspirations, and possibilities'. Because heroic bureaucracies emerge from unusual circumstances the solutions they devise are invariably new and experimental (Marcus, 1981, p. xv). Consequently, they attract the attention of other organisations interested in attempts to secure social change.

The programs of heroic bureaucracies are characterized by a grass roots approach, operationalized through group gatherings of clients and community-centred solutions to new problems. Because the effects of their work is mainly felt at local level, investigating the impacts of heroic bureaucracies tends to be focused on communities and neighbourhoods as opposed to nations and states (Couto 1991; Levy et al 1974, pp. 10-12). Heroic bureaucracies place emphasis on understanding the diverse circumstances and problems encountered by individual members of the target group, and on developing their skills through education and technical support which will endure when direct agency assistance is withdrawn. This approach requires a close, personalized and intrusive *modus operandi* which often results in heroic agencies being accused of excessive paternalism. Because their change agendas come into conflict with established norms, heroic bureaucracies tend to have short lives. Although public opinion is initially receptive to the notion that extraordinary events may legitimate radical solutions, as the emergency passes the consensus about the need for them breaks down. Thereafter the heroic agency becomes vulnerable to criticism, particularly from groups whose interests are threatened by its continuation, and this ultimately provokes its winding-up.

According to Couto (1991), the Resettlement Administration (formed in 1935) and its successor, the Farm Security Administration (1937), collectively represent an example of a heroic bureaucracy. These agencies originated in an emergency (caused by drought and economic depression) and were a response to Roosevelt's explicit call for bold experimentation by government (Couto, 1991; Conkin, 1959, pp. 1-7). They distributed 'benefits to a group of people without such benefits previously' (Couto, 1991). Their programs had a decentralised, grassroots focus and impacts were discernible at the level of the local community and the individual. This approach aroused conservative critics who complained about the excessive regimentation of clients and the communistic character of its resettlement programmes. Like other heroic bureaucracies the agencies were increasingly subject to hostile scrutiny and eventually closed down.

In later sections we explore how the accounting prescriptions deployed in one of the resettlement projects formed an integral part of post-disaster intervention by this

example of a heroic bureaucracy. First, it is necessary to identify the form of natural disaster that provoked such as a progressive response from government.

3. Drought

Natural disasters have been defined as ‘some rapid, instantaneous or profound impact of the natural environment on the socioeconomic system’ (Alexander, 1993, p. 4). While earthquakes, floods and tsunamis are immediate and dramatic, droughts are a creeping and pernicious form of natural disaster (Smith and Petley, 2009, pp. 262-83). Their onset is not always obvious and their end is difficult to predict, the damage they cause is often veiled and slow to materialize. However, their areal extent can be vast and their human, economic and ecological consequences can be calamitous. In developed countries drought seldom results in loss of life. However, in developing countries, where there are fewer resources to respond to its effects, the link between drought and famine may prove devastating. The indirect effects of drought, which may include poor sanitation, disease, displacement and migration, can be equally disastrous (Below et al, 2007). The database of the Centre for Research on the Epidemiology of Disasters, the leading provider of information on disasters, identifies six droughts in the twentieth century where the number of people killed exceeded one million and five drought events where over 100 million people were affected (www.emdat.be). It has been estimated that in the period from 1900 to 2004, 22 million deaths were associated with natural hazards. Almost 12 million of these were connected with drought, 6.9 million with flood and 1.9 million with earthquakes (Below et al, 2007).

A drought is ‘a persistent and abnormal moisture deficiency having adverse impacts on vegetation, animals, or people’ (National Drought Policy Commission, 2000, p. 4).¹ Such an event occurs somewhere in the US every year. On occasion they become multiyear events. In the US droughts may cause dust bowls, wild fires, food shortages, rising prices, geographic dislocation, the disruption of social systems and require substantial government expenditure on relief (Warrick et al, 1975, p. xiv; National Drought Policy Commission, 2000, p. 3). Historically, droughts have affected more people and proved more costly than any other form of natural disaster in the US (Riebsame et al, 1991). In 2003 it was reported that the average losses to all sectors of the economy due to drought was \$6-8 billion a year (Economic Statistics, 2003). The drought of 1988 cost an estimated \$40 billion.²

(FIGURE 1 ABOUT HERE)

The droughts which struck the US during the depression-hit 1930s are among the most notorious. Although some areas experienced continuous drought for most of the

¹ ‘Abnormal moisture deficiency’ is not simply be a function of a shortage of rainfall. Reflecting its manifold causes and the importance of climatic-human interactions, scientists identify various forms of drought such as meteorological drought, agricultural drought, hydrological drought and socio-economic drought (see Wilhite and Glantz, 1985; Dracup et al, 1980).

² The US has recently experienced another major drought event. In July and August 2012 the USDA designated 1,820 counties as disaster areas due to drought (USDA News Release, 29.8.2012; 19.9.2012). The geographical space affected was 63% of the contiguous US. The drought was labeled by some as the largest natural disaster in US history.

decade there were four specific events: in 1930-1, 1934, 1936 and 1939-40 (Skaggs, 1975; Riebsame et al, 1991). The mid-decade droughts were the most severe for 75 years (see Figure 1) (Mitchell, 1975, p. 202). A report for the President's Drought Committee reflected that the unprecedented drought of 1934 had proved catastrophic for millions of farmers (Murphy, 1935, p. 11). In 1934 corn production was down by one-third and 90-95% of the reduction in the wheat crop was attributed to the effects of drought (Badger, 1989, p. 165). The drought combined with wind erosion to create the 'Dust Bowl', 'one of the most severe environmental catastrophies in U.S. history' (Schubert et al, 2004; Egan, 2006; Cook et al, 2009).

The causes of rural dislocation in the US during the 1930s were complex but contemporaries were clear that natural calamities were a major contributor to rural poverty (Gaer, 1941, p. 27). While the 1930s are usually characterised as the depression decade for much of the farming population 'drought was the more serious problem' (Worster, 2004, p. 10). Drought brought crop failures, loss of livestock, reduced yields, falling income and hastened the prospect of foreclosure (Badger, 1989, pp. 14-18). Many abandoned their farms and the resulting mass migrations from drought-stricken areas placed enormous pressure on relief systems. A study of the afflicted regions revealed that by August 1936 21% of rural families were receiving emergency relief. Their plight was attributed to the effects of the natural disaster:

Drought was the chief factor responsible for the relief situation in the Great Plains and surrounding territory. In June 1935, conditions directly associated with drought were responsible for almost three-fifths of all rural cases which were on relief for the first time in the eight drought States... Almost nine-tenths of the open country cases in North Dakota which were on relief for the first time, over four-fifths of those in Kansas, and three-fourths of those in South Dakota and in Colorado were receiving aid because of factors attributable to drought (Link, 1937, p. 3).

(FIGURE 2 ABOUT HERE)

North Dakota was evidently one of the most seriously affected states (see Figure 2). Together with Kansas the Dakotas were the scene of the 'maxima of drought' during the 1930s (Skaggs, 1975, p. 401). The 1934 drought was the worst since state records began. North Dakota experienced only half its usual precipitation in the six months ended August 1934 (Murphy, 1935, p. 17). A survey of the state published in 1938 reflected that with the exception of one year, North Dakota had suffered prolonged drought from 1929 through 1936. During this time 'High winds, intensive cultivation, and low rainfall combined to create the most destructive period of soil erosion known to the State since its earliest settlement' (Works Progress Administration, 1938, p. 68).

North Dakota was the most rural (83.4% in 1930) of the affected states in the Great Plains and that in which dependence on agriculture was greatest (58.4% lived on farms in 1930) (Taeuber and Taylor, 1937, p. 5). Here, particularly in the semiarid western parts of the state, there was a high proportion of borderline farmers who were vulnerable to economic and climatological adversities (Grant, 2002, pp. 30-31, 60-61). The state was (and continues to be) a major producer of spring wheat and other cereals such as rye. Open country farming was more common in North Dakota, the

scope for diversification was limited and alternative forms of employment were few. When natural disaster struck the impact was considerable.

During the 1930s the Dakotas had the highest rate of farm foreclosures of any state. In North Dakota specifically, there were 63.3 foreclosures per 1,000 farms in 1933, compared to an average of 38.8 per 1,000 for the US as a whole (Alston, 1983).³ A survey in 1936 identified the Dakotas as one of two centres of rural poverty in the US arising from 'intense drought distress' (Worster, 2004, p. 35; Cronin and Beers, 1937). Contemporaries observed 'profound destitution' among many farmers in the state (Grant, 2002, pp. 12-13). It has been suggested that over 70% of the population of North Dakota depended on some form of public assistance during the years of the Great Depression.

4. Post-disaster response and recovery

In the episode studied here drought was combined with a severe economic downturn. The governmental response to these adversities came in the form of the New Deal. Underpinned by a liberal ideology and social welfare objectives, the Roosevelt Administration embarked on a massive program of intervention in the rural economy. A succession of federal agencies, often working in tandem with State Emergency Relief Administrations, provided various forms of assistance to distressed farmers in drought-affected areas (Link, 1937, pp. 5-14; Murphy, 1935). From 1932 the Reconstruction Finance Corporation provided work-based relief for farmers in areas of drought. In 1933 The Bureau of Public Roads established road building schemes to generate work for drought-affected farmers. One year later The Emergency Work Relief Program was extended to drought areas to provide cash earnings for needy families. The Works Progress Administration (established in 1935) created employment for those on relief rolls and set up 'emergency projects' in areas of drought.

The Federal Emergency Relief Administration (formed in 1933) provided grants to farmers and its work was expanded by an Emergency Appropriation Act in June 1934 (Asch and Mangus, 1937, pp. 14-15). A Drought Relief Service was established in 1935 which bought cattle from farmers in emergency areas and supplied them to The Federal Surplus Relief Corporation for nationwide distribution. The Farm Credit Administration provided loans for the purchase of feed and seed. The Agricultural Adjustment Administration's crop reduction and livestock purchase schemes also benefitted distressed farmers in drought areas. In June 1934 the President appointed a Drought Committee to co-ordinate the work of the various relief agencies and Congress appropriated \$525,000,000 to assist the stricken areas (Murphy, 1935, p. 9). In July 1936 Roosevelt also established a Great Plains Drought Committee to devise a long term program to ensure that future droughts would prove less disastrous.

Evidently, government intervention was primarily focused on measures to respond to the immediate crisis. The aim was to preserve the basic functioning of farms during the emergency and provide relief to those affected. However, a number of agricultural

³ Although the Dakotas experienced the highest *rate* of foreclosures during from the mid-1920s through the 1930s the highest *number* was in Texas, reflecting the number of farmers in a very large state (Alston, 1983, p. 888).

economists argued that more permanent solutions should be sought if the effects of drought were to be mitigated in the future. The result was programmes to protect the soil and improve irrigation (Mitchell, 1975, pp. 205-207). It was also argued that the government should purchase 75-100 million acres of submarginal farmland, take it out of production and convert it to other uses (Saloutos, 1982, p. 159). Those currently farming the retired land might be encouraged to migrate to more productive sites where the government would establish 'resettlement projects', our focus in this paper (Conkin, 1959, pp. 78-89).

4.1. Resettlement projects

Rural resettlement projects (also known as homestead projects) were administered by the Resettlement Administration (RA), a federal agency established in 1935 (Baldwin, 1968, pp. 87-94). The RA operated programs designed to provide opportunities for dislocated farming families through resettlement on areas of better land, establishing rural communities, and providing loans to help farmers become self-sustaining (*First Annual Report*, 1936). In 1937 its work was transferred to the Farm Security Administration (FSA), an agency of the US Department of Agriculture. The projects were operated by the Resettlement Division of the RA and the FSA.⁴

Resettlement projects focused on giving a new start to those who had been 'stranded on barren, unproductive farms' (*The Resettlement Administration*, 1936, p. 9). Among the 'stranded areas' during the early 1930s was a belt 250 to 300 miles wide stretching from Canada to west Texas where acute hardship arose from a succession of 'ultra-dry years' (*The Resettlement Administration*, 1935, p. 17). The goal of the RA in 1935 was to acquire ten million acres of substandard land, convert it to other uses (such as forests, parks and reserves) and resettle the 20,000 farm families uprooted in consequence (Baldwin, 1968, p. 105). On selling their land to the government some farmers gained the financial resources to resettle themselves but the remainder required assistance (*First Annual Report*, 1936). Those who had been displaced might be eligible for a farmstead on a resettlement project (Gaer, 1941, pp. 53-54). Some of these projects would be located close to the farmer's current residence, others required longer distance migration (Gaer, 1941, p. 202; Holley, 1975, p. 111).

Although other forms were later added to the list, rural resettlement projects were of two principal types. First, 'community projects' involved the agency acquiring a single, large tract of land with a view to creating a new settlement of 50-60 contiguous farmsteads with full community facilities. These projects provided opportunities for neighbourhood cooperation and experimenting with alternative forms of farm management (*Report of the Administrator*, 1940, pp. 13-14; *Rural Relief*, 1942, p. 33). Second, in 'infiltration', or 'scattered farm projects', families were integrated into existing farm districts (*America's Land*, 1936, pp. 20-21). Such ventures did not incur heavy infrastructural costs and resulted in the better assimilation of resettled farmers in the locality (Echeverri-Gent, 1993, p. 56). New farms would be constructed or existing properties purchased and repaired. Families usually rented the property for an initial 'test period' but, on demonstrating an ability

⁴ The RA had inherited a number of projects from predecessor agencies but it also established its own. For further details see Conkin (1959, pp. 93-145, 161-170); Kirkendall (1982, pp. 70-74); Echeverri-Gent (1993, pp. 45-48); Baldwin (1968, pp. 68-76).

to operate the farm, were given the opportunity to purchase it (Baldwin, 1968, p. 214). The government provided low interest, long term loans (3% p.a. over 40 years) for this purpose (Conkin, 1959, p. 215). Agency experts were made available to help the project family resettle successfully and achieve economic independence. Advice centred on farm and home management (*First Annual Report*, 1936, p. 3).

The Resettlement Administration initially intended to develop an extensive portfolio of 'projects' (*First Annual Report*, 1936, p. 3). However, these ventures became the most controversial of the RA's and FSA's programmes (Hearings, 1944, Part 3, p. 1030). They represented the first occasion on which the federal government had set up experimental communities (Echeverri-Gent, 1993, p. 45). For contemporary critics community-style projects, in particular, were seen as dangerous, un-American experiments in socialist living (Report, 1944, pp. 12-14; Holley, 1975, pp. 105-107). From late 1935 the RA decided to prioritize its less controversial programmes.⁵ Financial, legal and administrative complexities also contributed to a policy shift (Conkin, 1959, pp. 173-185; Baldwin, 1968, pp. 103-17; Kirkendall, 1982, pp. 116-22). By the autumn of 1937 the FSA had decided not to establish any new resettlement projects (Echeverri-Gent, 1993, p. 57).

Despite this shift of emphasis, at 30 June 1937 the RA was in the process of acquiring 550,786 acres at a cost of \$19,368,085 for 122 resettlement projects, with a view to providing homesteads for 14,000 families (*Report of the Administrator of the Resettlement Administration*, 1937, pp. 14-15). By 30 June 1941 the FSA had invested \$43,780,583 in 78 community farm projects involving 6,001 families on 416,819 acres. It had also invested \$36,282,814 in creating 87 scattered farm projects totalling 546,536 acres and involving 4,853 families (*Report of the Administrator*, 1941, pp. 33-37). In the drought afflicted state of North Dakota three resettlement projects were established, one of which was located in the valley of the Red River in the east of the state (Hearings, 1944, Part 3, pp. 1091-1093).

5. The Red River Valley Farms Project

Red River Valley Farms was established in 1936 by the Resettlement Administration as an infiltration-type project with farms scattered in Cass and Traill counties, North Dakota.⁶ The project is almost unique in that the surviving archive offers insights to the role of accounting in the efforts to restore the fortunes of the affected population. The main primary sources are located in two archives. The most useful material is available in the National Archives at Kansas City, Missouri where the papers form part of Record Group 96 (RG96): Records of the Farmers Home Administration, 1918-1975, Region 7, Lincoln.⁷ The files contain periodic narrative reports by the Community Manager on the progress of the project; various correspondence, mainly with agency officials; and, of special relevance here, monthly reports by Home

⁵ In particular the agency focused on its rural rehabilitation programme (see Walker, 2012).

⁶ The Red River has been the scene of another form of natural disaster – flood, as occurred in 1997 (see Kemp, 2008).

⁷ Specifically, the relevant documents are found in Project Records, 1938-1943, Resettlement Division, Farm Security Administration. The Red River Valley Farms was project number RR-ND-25. The individual files (the names of which are given in the references) do not have specific catalogue numbers. Hence, they are referred to in this paper as files A-G in, followed by the date of the document in the file, as in, for example, A 20.2.1942.

Management Supervisors. The latter include details of the accounting performed by resettled families and offer insights to their supervision, and contain data on the scrutiny of record books kept by families.

Primary material on Red River Valley Farms can also be found in the RG96 series of project records stored at the National Archives at College Park, Maryland. These contain the papers of the Washington D.C. office of the federal agency and relate to matters such as approval of project expenditure, notifications of land prepared for construction, budgetary arrangements and contractual matters.⁸ The most useful published source on the project was the report of a survey of resettled families conducted by John P. Johansen (1941) of the North Dakota Agricultural College. Government papers on the work of the RA-FSA also occasionally contained information about the focal project. These published sources were especially useful for tracing the emergence and development of the venture.

The Red River Valley Farms resettlement project arose from the recognition that drought necessitated the relocation of farmers from west to east North Dakota. Extensive soil surveys were conducted to identify favourable locations for the project (B 20.7.1938). Johansen's report stated that:

The recurring droughts and crop failures in the Great Plains states brought the need of resettlement of thousands of families into the foreground, and along with it appeared also the problem of stranded rural youth. The Red River Valley came to be considered an advantageous locality for resettlement, partly because large fertile tracts of land without farm family occupants were available; but also because the Red River Valley affords favorable climatic and agricultural conditions (1941, p. 4).⁹

Supporters of the North Dakota farming population complained that the scale of the Red River Valley project was insufficient given the severity of recent droughts and the dislocation they had caused. During the drought of 1934 production had failed on 51.4% of all crop land in the state. Conditions in the north western parts of the state were even worse in mid-1936, causing many families to sell their livestock and migrate. One observer wrote to U.S. Senator Gerald P. Nye of North Dakota, 'they do not really know where they are going or what they expect to do at the end of their journey, but they all feel that there must be a place better than where they have been' (RG96 2.7.1936). The Senator supported a suggestion that the Red River Valley project should be expanded to accommodate 350 transient families more than the 145 initially proposed (RG96 6.7.1936). The Administrator of the RA regretted that available funds did not permit a project on this scale (RG96 27.7.1936).

28,043 acres of land was acquired in the Red River Valley in 1936, 1937 and 1939 for developing farm units, at a cost to the government of \$843,502 (Hearings, 1944, Part 3, p. 1092; RG96). A further \$561,045 was incurred in development costs by 30 June 1943. The bulk of this investment was financed by emergency relief funds (Hearings,

⁸ References to these documents are given in the study as RG96, followed by the date of the relevant paper, as in, RG96 20.6.1938.

⁹ Indeed, during the mid-1870s the availability of cheap, fertile land, new agricultural machinery, and the extension of the railroads, had made the Red River valley in North Dakota a location for large-scale 'bonanza' wheat farming (Briggs, 1932).

1944, Part 3, p. 1130; also *Report of the Administrator*, 1941 p. 37). Some of the farm units, which averaged 180 acres, were clustered in adjoining areas, others were more remote (Johansen, 1941, pp. 4, 22).

Like other resettlement projects, that in the Red River Valley was administered by a Community Manager whose functions were to: ensure that each client family had developed a management plan, oversee farming operations, maintain and repair property, collect rents, and execute leases and property sales to tenants (Gaer, 1941, p. 144). He was assisted by a Farm Adviser and a Home Management Supervisor who supported clients on the farming and domestic elements of the programme. The Community Manager was directly responsible to the Assistant Regional Director of the RA-FSA in Lincoln, Nebraska to whom both he and the Home Management Supervisor submitted the monthly narrative reports referred to earlier (Gaer, 1941, p. 126; Holley, 1975, pp. 129-137).

The farming undertaken on the project was diversified and intensive, and intended to maximize the potential for self-sufficiency. A variety of crops were grown (wheat, barley, oats) and livestock kept (cattle, hogs, sheep, horses and hens) (Johansen, 1941, pp. 21-25, 30-31). Much emphasis was placed on the 'live at home' idea, which involved the production and preserving of food for home consumption. The farm buildings in each unit comprised a dwelling, barn, poultry house and privy. The great majority of the farm houses (80% at 1940) were newly built; most of the remainder were existing properties that had been refurbished (Hearings, 1944, Part 3, p. 1092; Johansen, 1941, pp. 12-13; D 10.7.1940).

Applications for the farm units, which stood at around 1,200 by mid-1938, greatly exceeded the number of families accepted onto the project (B 20.7.1938). Preference was given to those considered most likely to resettle successfully; that is, low-income families who were young and healthy, of reasonable educational attainment and a co-operative disposition (C 3.4.1940). While age and family-status discrimination was evidently practiced, contemporaries observed that the nationality of those selected (US born or of Scandinavian and East European descent) was representative of the population of North Dakota (Johansen, 1941, pp. 12-19). Occupancy of the homesteads commenced in 1937, though activity in that year was primarily devoted to clearing land, building new units and remodelling a small number of existing farms (RG96 4.6.1937; 30.6.1937; 1.11.1937). Significant resettlement on the project occurred once the bulk of the construction work was completed in mid-1938 (B 20.7.1938; RG 18.12.1937). By October of that year 66 families (comprising 318 persons) had taken up residence (B 20.10.1938). This increased to 102 families (474 persons) by October 1940 and to 117 families by October 1942 (Johansen, 1941, p. 12; G 20 October 1942).¹⁰

Project families were drawn from several counties in North Dakota. About one half appear to have been displaced from submarginal land which had been withdrawn from agricultural use (Johansen, 1941, pp. 5, 12, 14-15; Hearings, 1944, Part 3, p. 1092) and many others had suffered successive crop failures due to drought

¹⁰ According to the Cooley Committee, at 31 March 1943 there were 137 families on the project and 140 units (Hearings, 1944, Part 3, p. 1092). These numbers are higher than those indicated in the archival sources consulted for this research.

(Johansen, 1941, p. 23). One farmer who entered the project in 1938 reported to Johansen's survey that in the drought year of 1934 'we had no crop at all, not even thistles' and following that of 1936 there had been 'Nothing to harvest' (p. 45). Another from the south of North Dakota commented 'In 1933 we got little better than seed back, but 1934 and 1936 took us to town (on relief)' (p. 48). Another from the centre of the state 'had suffered from drought and grasshoppers the last 4 years' and been 'reduced to a state of dependency' (p. 48).

Families began their occupancy as share tenants (whereby 25% of their grain crop was remitted to the government) and were also obliged to pay an annual rental of \$2 per acre (Johansen, 1941, p. 3; C 22.9.1939). Just under one half of project farmers received emergency subsistence grants at the time of arrival and three-quarters benefitted from low-interest agency loans to develop their homestead. The expectation was that when financially able, the tenants would progress to owner occupation (Johansen, 1941, p. 14). Farm families were expected to participate in cooperative ventures such as machinery rings, collective marketing associations and joint purchases of food, seed and fuel.

In 1941 there were suggestions that agency involvement in the project was being wound-down (F 20.10.1941). By July 1942 the Community Manager warned that there were limited funds due to wartime emergencies (F 20.7.1942). Cuts to the FSA's appropriation at this time effectively doomed the resettlement projects (Baldwin, 1968, p. 361; Conkin, 1959, pp. 224-230). In September 1942 consideration was given to the disposal of the farm units (F 20.10.1942). By April 1943, as the FSA actively pursued the liquidation of resettlement projects following further Congressional criticism of its work¹¹, all but four of the 85 units made available for disposal had been sold to their operators (E 20.2.1943; E 20.4.1943). An average loss of \$1,418 per unit was incurred as a result of setting sale prices at a level the resettled homesteaders could afford (Hearings, 1944, Part 3, p. 1092; RG96 22.12.1942).

6. The functions of accounting in a resettlement project

The role of accounting in the resettlement of farm families in the Red River Valley, North Dakota is now explored by reference to the characteristics of heroic bureaucracies.

6.1 Application of new technologies

As established earlier, heroic bureaucracies address severe problems in new ways (Couto, 1991). Rather than focusing solely on the immediate relief of victims of drought and depression, the RA and FSA attempted to devise innovative, more enduring solutions such as resettlement projects. It was assumed that successful resettlement depended on farm families adopting sound business and domestic practices. This required 'a high degree of paternalism' (*Rural Relief*, 1942, p. 33; Conkin, 1959, p. 190) and the close supervision of land utilization, property maintenance, production, home management tasks and diet (A 20.2.1942; B 1.10.1938; F). Most importantly, it was compulsory for client families to plan their

¹¹ See Holley (1975, p. 279); Hearings (1943, Part 1, pp. 6-7); Salamon (1979, p. 147).

activities and keep accounts (D 10.7.1940). According to one historian of the resettlement programmes:

Each family on a rural project was required to work out complete farm and home plans for each crop year and to keep itemized records. Under the guidance of experts, the farmers planned for the home production of foods, for diversified crop and livestock programs for market production, and for practices promoting soil fertility. These plans were detailed, often including itemized budgets of all expenditure for the year (Conkin, 1959, pp. 189-190).

The two principal accounting instruments were the annual completion of a Farm and Home Plan and the continuous keeping of a Farm Family Record Book. The Farm and Home Plan was a financial evaluation of the status of the farmstead and a budget of business and domestic operations. It was the responsibility of the Community Manager to ensure that each client prepared such a plan (Gaer, 1941, p. 144). Each year the client, with agency assistance, prepared a revised Farm and Home Plan. This was checked by staff in the project office for 'adequacy and practicability' (D 10.7.1940) before typing and forwarding to the regional office of the agency (E 20.5.1941).

The Farm Family Record Book was used to record all transactions, production, inventory, assets, liabilities, and cash flows relating to both farm and home activities. The record books were summarized each year and this data informed the revision of the Farm and Home Plan. The obligation to keep accounting records was such a distinguishing feature of the Red River Valley Farms Project that, as Johansen (1941, p. 4) observed in his report, 'One thing which is known about the families in the communities where they live is the fact that they keep farm record books and work out farm plans a year ahead for their crop and livestock production'. As is illustrated in Table 1, educating and supporting project families in accounting featured large in the workload of agency staff.

(TABLE 1 ABOUT HERE)

6.2 Experimentalism

In their search for new solutions to adversities following extraordinary events heroic bureaucracies veer towards experimentalism. Their efforts in this direction attracts the attention of progressive individuals and organisations within and beyond the commissioning agency. The potentially hostile and shifting political environment in which heroic bureaucracies exist also encourages empiricism. Evidence gathering is necessary to demonstrate the achievement of programme aims and to reveal project effectiveness. Without this evidence funding by the state could be imperilled (Marcus, 1981, pp. 95-96, 117-120).

The resettlement projects of the New Deal era are often perceived as bold socio-economic experiments (Baldwin, 1968, p. 214; Salamon, 1979, p. 132). The project located on the Red River Valley in North Dakota was considered such an experiment (Johansen, 1941, p. 5). As is characteristic of heroic bureaucracies, the experimental project also attracted much interest, particularly in North Dakota and the wider FSA (A 3.1939). This interest was nurtured by the development of strong working

relationships with numerous local, state and federal agencies concerned with farm credit, soil conservation, electrification, and health and education (C 3.4.1940). The project was also undertaken with the cooperation of the State Extension Department and the North Dakota Agricultural College, and specialists from these organisations frequently participated in, and observed the work of, the project (B 20.7.1938; A 3.1939; 30.12.1939). Senior officials within the FSA made visits, as did its documentary photographers, local educationalists, social workers, home economists, and representatives of research organisations such as the Carnegie Foundation. Some of these visitors to the project were particularly interested in the record keeping performed by client families.¹²

Discussions were periodically held about carrying out sociological studies. Foremost among these was a survey of adjustment problems among project families. This commenced in summer 1939 and, as noted above, was led by John P. Johansen of the Department of Rural Sociology at the Agricultural Experiment Station of North Dakota Agricultural College. The results of this research were published in June 1941 (A 7.1939; C 2.5.1940). What is significant about this and other research on the project is that the accounting records kept by farm families were the primary source of data for evaluating whether this exercise in post-disaster recovery was proving successful or not (Johansen, 1941, p. 5). Essentially, accounting was a key technology for activating the empiricism attending the Red River Valley Farms 'experiment'.

The content of farm and home plans and record books were sometimes used to address specific research questions. For example, in March 1939 the Home Management Supervisor investigated the extent to which resettled families were becoming self-sufficient. She reported that home production and consumption records showed that 90% of women were making their own butter, all made their own bread and most ate farm produced meat (A 3.1939). In 1940 she used accounting records for a survey on changes in household inventories with a view to identifying where domestic improvements could be made (A 4.1940). Investigations of farm and home costs were also occasionally undertaken. For example in winter 1940 the client's record books were analysed to determine 'various costs that involve the various factors of production'. In her monthly report the Home Supervisor related that:

These are namely: Gross receipts per acre, gross expenses per acre, returns from livestock per acre, man labor cost per acre, power and machinery cost per acre, and investment in production livestock per acre. At the same time, man labor cost per \$100 gross income, returns per \$100 invested in all livestock, returns per \$100 gross feed fed to all livestock, returns per \$100 invested in cattle, returns per \$100 invested in hogs, and returns per \$100 invested in poultry are figured. This will, give us a very clear picture of what each of these farms are doing (A 20.3.1940).

In 1941 an investigation was also undertaken into domestic efficiency in a manner redolent of the cost accounting prescriptions of household engineers (Walker 2003). In cooperation with the Extension Department and North Dakota Agricultural College an experimental or demonstration farm and home, complete with electrical

¹² See, for example, A 20.6.1940; A 20.10.1940; B 20.3.1939; B 20.6.1939; E 20.11.1940.

appliances, was established (A 20.3.1941). Comprehensive records were kept by a resident family, to ascertain the difference made by the deployment of electrical appliances (A 20.8.1941). The records were analysed by the Home Management Supervisor and the Extension Department and reports of the study were distributed to the regional and Washington offices of the FSA. In her narrative report the Home Management Supervisor related that a 'pre-electric' report on domestic operations showed that each week 'someone carries water $\frac{1}{2}$ mile and again carries it out $\frac{3}{4}$ of a mile', and that farm families spend nine hours tending fires and ten hours washing dishes (A 20.5.1942).

However, the main empirical function of accounting records was in disclosing and measuring the progress (or otherwise) of the project and its participating families. The Community Manager and Home Management Supervisor constantly watched the families through direct physical observation and indirectly through their accounting inscriptions (B 20.7.1938). Of particular importance in evaluating progress was the summarization and analysis of the record books kept by farm families. This annual abstracting exercise, which was first performed in 1938-9, was a major undertaking and required the assistance of staff provided by the regional office of the FSA, the Extension Department, the Works Progress Administration and the National Youth Administration (A 20.1.1941).¹³

During the autumn the farm record books were checked and audited in the field. In January the books were called in to the project office for balancing, summarization and analysis (A 30.12.1939). Data relating to home and farm operations were processed separately (E 20.4.1941). In one of her monthly reports for 1940 the Home Management Supervisor gave the following insight to the process:

First of all, the books were classified according to the size of the family. After each had been set in its individual group, tabulation began. Tabulations of the following were made: Total poultry and dairy sales, total farm income, total cash family living, cash food expenditure, clothing, personal, health, household, furnishings, education, recreation, church, and the amount of living from the farm. Next, ratios were collected for each family as, for example: The ratio of the total poultry and dairy sales to the total cash family living; the ratio of the total cash living to the total income... Finally, the total family living is being calculated and the ratio of the living from the farm as to the total family living. After each family was figured, we took the average for each group, and the average for the entire project (A 20.3.1940).

The data was used to produce statistical and narrative reports which were sent to the FSA's regional office, the Extension Department and other interested parties. It also proved useful in responding to agency requests for data for inclusion in progress studies of the projects in the region. Data derived from the analysis of record books was especially well received by the Information Division of the FSA, especially when it confirmed that 'wherever social-educational work is given special attention efforts are being rewarded with very satisfactory results' (A 30.12.1940). Summary data on farm and home receipts and payments were also the focus of the project's exhibit at

¹³ The National Youth Administration was a New Deal agency that provided work and education for those aged between 16 to 25.

the annual Red River Valley Fair (E 20.8.1940). More importantly, the results of the summarization and analysis were discussed in group meetings of client families (A 20.4.1942). Summary sheets of the key data on home management were also sent to each family on the project and these might have disciplinary effects (A 20.5.1941). A blank column on the summary sheet allowed the family to add information from its own record book and thereby compare its progress with that of the average project family (see Table 2).

(TABLE 2 ABOUT HERE)

As the project developed longitudinal analysis also became feasible. The narrative report on data for 1940 prepared by the Home Management Supervisor concluded that record book summaries for two years had been valuable for revealing trends and it was envisaged that when combined with data for future years would assist in problem solving (D 23.4.1941). A year later the Home Management Supervisor reported it was envisaged that the data collected would eventually contribute a five-year summary which would provide 'a rather vivid picture of the progress of the project' (A 20.1.1942).

6.3 Grass roots operationalization of programmes

Although their programmes are large-scale, the operations of heroic bureaucracies are focused at the grass roots. Comprehending the multiple problems of a disadvantaged group demands investigation of the individual, family and community. Successful programme implementation involves officials building close relationships with clients and encouraging collective approaches to common problems. It is also at the micro level that the impacts of such interventions are most discernible (Couto, 1991). A decentralized approach was strongly evident in the resettlement projects of the RA and FSA. The extent to which staff on the Red River Valley Farms Project supported the efforts of clients on the ground is revealed by the Community Manager's preparation of a monthly 'Project Supervision Report' for the Regional Office of the agency. These reports survive for the period January 1940 to October 1942. They show the number of clients on the project (average=108.2), the number of farms visited by staff (average 60.5 per month), homes visited (28.1), group meetings held (3.4), record books checked and Farm and Home Management Plans made (G 31.1.1940-31.10.1942). The relationship between client and supervisor often became so close that the latter described the former as 'friends' (A 20.11.1941).

Importantly for our purposes, heroic bureaucracies also emphasise the development of client knowledge and skills so that advances made are sustained once agency support is withdrawn (Couto, 1991, p. 140). Providing technical assistance at the personal, familial and group levels was an important feature of the agency's work. In the case of the RA and FSA developing the knowledge and skills of clients on resettlement projects focused significantly on accounting. Instructional meetings in farm and home planning and record keeping were held with families, on an individual and collective basis. The evidence suggests that the main subject of group meetings was accounting. Local client discussion groups also sometimes addressed record keeping and planning (E 20.9.1941).

The intensity of this instructional effort in accounting on the resettlement project is evident from the monthly reports of the Home Management Supervisor and the Community Manager. At the end of 1938, for example, the Community Manager's report referred to a series of meetings 'for the purpose of giving the clients on the project detailed information as to the manner in which their Farm and Home Plans should be worked out. A Farm Plan form, as well as a Home Plan form was left with each client, with instructions to work them out to the best of their ability, to be presented for checking and completion at the second series of meetings' (B 20.12.1938). When the clients were asked in early 1939 which format they preferred they elected for small group meetings held in the home of a client family. In consequence, in April 1939, fifteen meetings, with an average of six families in attendance, were scheduled (A 3.1939).

In November and December 1939 the Community Manager held group meetings to explain the preparation of Farm and Home Plans for 1940, after which the clients finished their plans at home. The Home Management Supervisor also arranged follow-up meetings at which she found that:

Home plans had been worked out in varying degrees. Approximately twenty brought in plans that were complete and correct. The others had some tables filled out but had had difficulty with the Food table. We started anew and sent them home to work on the plans once again. Of these 73 clients, 7 or 8 had had plans worked out by the Home Supervisor and Farm Supervisor previously, but had again worked on their plans at home and brought in a revised plan. One varied only \$2.00 to what the original had, while another specific case varied over \$100.00 (A 3.1939).

The time devoted to supporting the record keeping and planning practices of clients was stepped up in 1939. In April eighteen meetings over nine days were held to help families open record books for the year (B 20.4.1939). In June and July the record books were checked during an annual farm visit. In September eight meetings over four days were devoted to checking record books and ensuring they were up to date. In October five days were spent on the same task. In November four evening meetings were held for the purpose of starting home plans for 1940. All clients were also interviewed in December on their home plans and given instructions on closing their record books for the year. As the Home Management Supervisor related in her monthly report, 'This meant nine full days from 10.00 in the morning until 10.00 at night interviewing clients' (A 30.12.1939). At the end of December 1939 she reported that home plans had been completed by all clients obliged to prepare them (A 16.12.1939).

The effort to advance the accounting skills of clients was even more intensive in 1940. The Home Management Supervisor considered that while much had been accomplished in relation to record books there was much more to do (A 20.3.1940). Efforts to improve competence in writing and understanding Farm and Home Plans would be increased, especially among what the Home Management Supervisor described as 'less progressive families' (C 3.4.1940). Accordingly, in early January 1940, every client was contacted through small group meetings to discuss record books. The 1939 record book of each family was checked, closed, balances transferred to the book for 1940 and the format of the latter explained. The Home

Management Supervisor related that 'This took from one hour to two hours with each client. We interviewed an average of twelve families a day, working from 9:00 AM through till 4:00 and 5:00 PM. We have found that these small groups at the homes prove successful, not only in an official way, but also socially to the clients, as well as to the office for they certainly get us closer to the people' (A 31.1.1940).

In March 1940 the itinerary of the Home Management Supervisor included 13 days devoted to work on record books (A 29.2.1940). According to her report visits to clients during that month involved 'a complete check of the record books to date, entering inventories where not entered, getting the net worth statement correct, bringing the conserved food summary, farm products furnished by the farm, and record of livestock to date' (A 20.3.1940). In June 1940 it was envisaged that all records would be checked with a view to 'straightening out those books that were in need of help' (A 20.12.1940). In September and October 1940 small groups of clients were summoned to local meetings where all record books were checked once again (E 20.10.1940). This was to be followed by an office-based scrutiny of every book (A 20.11.1940). In November and December small group meetings on farm and home plans were scheduled every Monday as well as home calls with a view to completing the plans by 'joint action' (E 20.11.1940; 20.1.1941). Home Management Supervisor reports indicate that previous to such meetings the supervisor would issue to the client a folder containing 'the 1940 Farm and Home Plan, 1940 inventory, a blank Farm and Home Plan, blank inventory, a Food selection Guide...and Food Standard Guide made up for each individual family' (A 20.11.1940).

Monthly Home Management Supervisor reports indicate that this supervisory cycle was repeated in 1941 when further efforts were made to refine methods of instruction in record keeping and farm and home planning (A 20.2.1941). All-day group sessions in a farmer's home were arranged at which women focused on domestic accounting while men concentrated on farm planning (A 20.2.1941). The intensity of the effort was such that clients began to suggest that there were too many meetings on accounting. It was feared by the Home Management Supervisor that gatherings were becoming so frequent that the importance of the subject was being diluted (A 20.2.1941).

Excessive or otherwise, the attempt to advance the knowledge and skills of resettled families in accounting appears to have taken effect. While we must allow for the fact that it was in the interest of agency staff to emphasise the success of their efforts when reporting to superiors, the evidence they collected did suggest positive outcomes. In the autumn of 1939 the Home Management Supervisor reported that 42% of families had kept home records in 1937, but 100% had done so in 1938 and 99% in 1939. It was noted in December 1939 that almost all families had attended meetings on accounting and all but one farm family was keeping a record book (A 30.12.1939). The one exception was a client who 'claimed that he kept accounts according to his own system, and it was not anyone's business how he spent his money' (A 29.2.1940). In response to this the supervisor explained some 'important facts' to the client and left a Farm Record Book with his wife. The quality of record keeping by clients was described in monthly reports as predominantly 'mediocre to good' and significant increases in their interest in accounting were observed (A 30.12.1939; A 16.12.1939; A 31.10.1939).

The additional efforts made in 1940 ensured that the Home Management Supervisor could report that most clients developed ‘a very fine attitude toward keeping records’ (A 29.2.1940). Reviewing the work of the year she considered that, on the whole, the record books had been kept very well (A 20.12.1940). Indeed, ‘The books as a whole far excelled those of 1939 or any previous year... we had many that were outstanding for their accuracy, neatness and conscientious effort’ (D 23.4.1941). At the end of 1941 accounting knowledge was sufficiently advanced for clients to attempt to close their record books without agency assistance (A 20.12.1941; A 2.1.1942). On receiving the blank record book for 1942 the Home Management Supervisor considered that clients were now so knowledgeable that they offered critiques of changes made to the format of the book for the previous year. In January 1942 Farm and Home Plans were prepared without agency assistance and meetings were reserved only ‘for those who are having trouble’ (A 20.1.1942). It was assumed that clients had now amassed sufficient experience to complete their own plans (E 20.1.1942; A 20.3.1942).

6.4 Achieving socio-economic recovery

Heroic bureaucracies implement solutions that distribute benefits and secure the advancement of disadvantaged groups. In this respect the resettlement projects of the RA and FSA aimed to provide an intensive education in farm and home management, improved housing and more secure land tenure (Gaer, 1941, p. 85). In the current section we first establish that dislocated families benefitted from participation in the Red River Valley Farms Project and then explore the role of accounting in securing their recovery from the effects of drought and rural dislocation.

Red River Valley Farms was a project ‘to provide farms *for needy farm families*’ (Hearings, 1944, Part 3, p. 1092; C 3.4.1940) and there is plentiful evidence that having been admitted to the project, most farm families experienced a recovery in their fortunes. Johansen’s study over 1938-39 concluded that: ‘During the first 2 years of occupancy on the project farms, the families have made definite progress toward their economic and social rehabilitation. Before resettlement, nearly one-half of them were dependent upon subsistence or emergency grants. Now they are no longer on relief’ (1941, p. 6). While there were wide variations in the progress achieved, the average project family experienced a modest increase in net worth and only five families remained ‘in the red’ by the end of 1939 (1941, pp. 27-29). Families also owned more and better machinery and livestock than before their resettlement. Their net income increased by 33%, they were more self-sufficient and their homes tended to be better equipped. In all, the standard of living of resettled families improved markedly and although some were dissatisfied with their lot most seem to have appreciated the opportunity for a fresh start.

(TABLE 3 ABOUT HERE)

The socio-economic status of families also appears to have improved later in the life of the project. Data from the annual summarization and analysis of the record books of clients showed increases in consumption (see Table 3). Johansen (1941) calculated that the average gross income of clients was \$2,011 in 1938 and their average net income \$618. Evidence presented to a Congressional Committee in 1943 revealed that families now boasted:

an average gross income of \$3,097 and an average net income of \$2,165. The average family increased its net worth \$1,331 over 1941. On the average, they produced 4,278 gallons of milk in 1942, and 3,444 pounds of pork, which was an increase of 43 percent over 1941. They produced 1,150 dozen eggs per average family, which was an increase of 67 percent over 1941 (Hearings, 1944, Part 3, p. 1092).

The Committee also heard that families had been able to repay agency loans received to finance the purchase of farm equipment and stock (*ibid.*, p. 1093).

The experiences of agency officials on the ground also confirmed the progress of project families. Home Management Supervisor's reports refer, for example, to the case of the Priors. This family came to the project in 1938 from the western part of North Dakota having suffered the consequences of crop loss. By 1941 their net worth was positive with the result that 'For the first time, Mr. Prior can see the light of day, and has hopes of succeeding and educating his family' (A 29.12.1941). More broadly, the Home Management Supervisor reflected in her report of January 1942:

Generally speaking, the project families feel they are fortunate people this year to be able to live on these highly productive farms and enjoy a better living than they have ever had before. Their record books indicate that more money has been earned by them this year, and they have tried to spend it wisely. They have replaced worn out machinery and equipment; many have invested in new home furnishings; old and almost forgotten accounts have been paid up; and needed medical and dental care attended to. Living furnished by the farm has increased, and cash living and farm operating expenses have greatly increased along with the increased income (A 2.1.1942).

By April 1942 she was reporting that families were more independent and self-assured (A 20.4.1942). Her monthly narrative referred to the way in which agency staff considered the project a success:

Looking back over a period of five years and surveying the project as a whole, and the families as individuals, there has been a great deal of progress made. Homes are so much more comfortably furnished, houses are decorated so they look like homes, nutrition as a whole is improved, and each child has had the advantage of schooling and education. Families have become part of the community and, as such, are playing a vital part in community affairs. There seems to be a prevalent attitude of self-respect, happiness, and security (A 20.5.1942).

As far as the agency was concerned the ultimate testament to the transformation in the fortunes of project families came when most of them ceased to be tenants and assumed the status of owner-occupiers of their farms (E 20.2.1943).

Accounting was perceived as an important facilitator of this recovery in fortunes. Farm and Home Plans were the focus for identifying ways of making progress (A 20.2.1940) and the annual analysis of the record books revealed the degree of

progress made and its sources (A 20.3.1940). Indeed the summarization of record books was accompanied by the preparation of a progress report on each family (A 20.9.1940). The Home Management Supervisor often reported positive client responses to record keeping and their acknowledgement of the contribution it had made to recovering familial fortunes. In autumn 1938 the Home Management Supervisor noted that whenever she visited clients they proudly presented their record books for her perusal (B 1.10.1938). A few months later she referred in her report to comments made by clients such as:

“This is the first time I’ve seen that a farm and home plan are really workable.” “I hope we get record books for next year so that we can figure out what our farm is producing.” “We cannot help but thank you now for making us keep records for now we can see the value of them.” (A 3.1939).

Parties outside of the agency observed the significance of record keeping to farm families. In her report of October 1940 the Home Management Supervisor related:

I feel as if Farm Security has actually made progress and that our efforts on record books were not in vain. While talking to the superintendent of schools in Gardner the other day he brought up the question of record books. He had made it a point to call on each project farm in that vicinity, get acquainted with the people, and during the conversation the Farm and Home plan and record book were shown him. Quoting Mr. Gowenlock, “I think it is one of the greatest pieces of work ever accomplished in North Dakota on farm accounts”. Then he went on to state the value these records were going to be, and the enthusiasm and pride shown by the client in showing them to him. Incidentally, several of our girls are keeping the records as a project in their Agricultural Classes in his school (A 20.10.1940).

Although some farmers found accounting distracting and time consuming there were few who did not recognise its value (A 2.1.1942). Following the insistence in 1941 that clients close their own books the Home Management Supervisor related in a monthly report that ‘William Radcliffe nearly burst with pride when his book came within seven cents of balancing. Clifton Anderson had accounted for all his money and brought in a book absolutely completed and correct’ (A 20.12.1941). At the end of 1941 she asserted that most clients now considered that they could not be without record books and this was reflected in a determination to complete them vigilantly (A 20.2.1942).

The progressive impact of accounting knowledge was also evident in farmers taking greater control of their business, making better informed decisions and adopting a new attitude towards planning and budgeting (A 2.1.1942). The Home Management Supervisor reported in September 1941 that ‘One farmer told me he had learned more through his record keeping than all the talking and lecturing he could get’ (A 20.9.1941). She later remarked in a monthly report:

Several years ago I worried and lost sleep over record books. In fact, when I think back I was a “record book fanatic”. Thank goodness that period is now posted, and now I am reaping the harvest of that period of hard work. It is most gratifying to go into a home and have a family proudly point out, as did

Elmer Gorders, that their one flock of chickens brought them \$354.76. These figures, as run in the September-October News letter were given voluntarily and had been previously summarized by the family itself.

Or, we have the case of Mrs. August Nelson who has kept an account for two years of the butter she has churned and sold to her regular customers. This year, Mrs. Nelson was able to purchase a new motor for her big churn when the REA electrified their farm. For many years, Mrs Nelson had turned this big churn by hand (A 20.11.1941).

7. Conclusions

Students of emergency management have shown that the degree of success accorded to post-disaster interventions by governments varies markedly (Schneider, 2011, p. 6). Governmental responses to most natural disasters tend to be described as appropriate, timely or effective. However, in cases where agencies are inadequately prepared for an event that causes massive disruption, haphazard and ineffective interventions are more likely. Dissatisfaction with governmental responses to crises appears to be lessened when implementation is ‘bottom up’ and focussed at the local level of the affected population (Schneider, 2011, p. 7). Community-driven approaches to recovery and reconstruction phases in the disaster cycle tend to be lauded (Todd and Todd, 2011, pp. 19-21). Although it emanated from a federal response to drought and economic dislocation, the evidence presented here suggests that the Red River Valley Farm Project was an instance of a relatively successful, grounded, post-disaster intervention by government.

Although this evaluation seems appropriate to the particular project investigated here, historians have tended to suggest that on the whole the resettlement programme of the RA and FSA was something of a failure. In assisting no more than 10,000 families resettlement projects represented a minor component of the work of the agencies concerned (Baldwin, 1968, p. 215; Badger, 1989, p. 173). Community-type resettlement projects in particular attracted so much criticism that Congressional support for the agency’s broader mission was adversely affected (Baldwin, 1968, p. 214). It has also been shown that although they were experimental and designed to produce social benefits, the projects were financially unsuccessful. The government recovered only around one-half of its investment. Some individual projects were also ill-planned and mismanaged. The farm units they contained were often too small to ensure viability in an age when the trend pointed to large-scale commercial farming. In some projects participants resisted cooperative activity and the politics of factionalism dominated community governance (Banfield, 1951, pp. 222-260; Holley, 1975, pp. 275-278). Others have pointed to less than ‘heroic’ features of certain resettlement projects. Historians have discovered instances in the racially segregated South where African-American sharecroppers were evicted from land assigned for the resettlement of Whites (Adams and Gorton, 2009).

Despite such criticism projects such as that in the Red River Valley did provide homes, create jobs and gave hope to the formerly distressed families who participated in them (Conkin, 1959, p. 331). In 1943 a Congressional investigation into the activities of the FSA conceded that most community and scattered farm resettlement projects had been largely successful in providing a secure economic base for families

who had previously relied on public relief (Hearings, 1944, Part 3, p. 1031). Project farmsteads were being rapidly sold off to their previously low-income, tenant families and part of the government's investment in the resettlement programme was being recouped as a result (*ibid.*, pp. 1031-1033). Resettlement farms were also contributing to the nation's food supply during a man-made as opposed to a natural calamity – World War Two.

The study has illustrated that governmental responses to disasters can be progressive and generate successful outcomes, particularly when operated by a bureaucracy populated by liberals and social activists (Saloutos, 1982, p. 151). The Congressional Committee investigating the FSA heard that on resettlement projects there could now be found 'several thousand happy, healthy, hard-working, self-supporting, and self-reliant American families' (Hearings, 1944, Part 3, p. 1033). In 1968 the principal historian of the FSA concluded that the resettlement projects had been a unique experiment, the lessons of which had not since been learnt or applied (Baldwin, 1968, pp. 216-217). Follow-up studies of some resettlement projects suggest that in the long run they could have transformational impacts on dispossessed groups (Salamon, 1979).

On the Red River Valley Farms Project accounting played an important role in securing such positive outcomes, both in pursuing the aims of a heroic bureaucracy and in securing the successful resettlement of dislocated families. The accounting inscriptions kept by project families were the principal quantitative technology deployed by the agency to activate its empirical approach. Such an approach was necessary for conducting ad hoc 'experiments' and measuring the progress of individual client families and the success of the project as a whole. Through its access to the accounting records of project families, the agency gained an intimate knowledge of the financial affairs and farm operations of each client. While this knowledge was used to intrude in the affairs of resettled families it was also used to identify where further assistance could be given and additional support offered.

Although a vehicle for agency intervention in, and governance of, the private space, for resettled families accounting was also a vehicle for developing skills in farm and domestic management. Addressing accounting-related issues was often the catalyst for enhanced client-agency relationships and encouraging collective efforts towards socio-economic advancement. The enhanced knowledge which accounting generated could lead to better control of the farm business, more informed decision making, greater economic security and improvements in personal contentment. Most client families appear to have appreciated the way accounting helped to monitor expenditure, maximise income, and control production and consumption. The perceived utility of accounting records was demonstrated by the increasing enthusiasm displayed by project families for their keeping.

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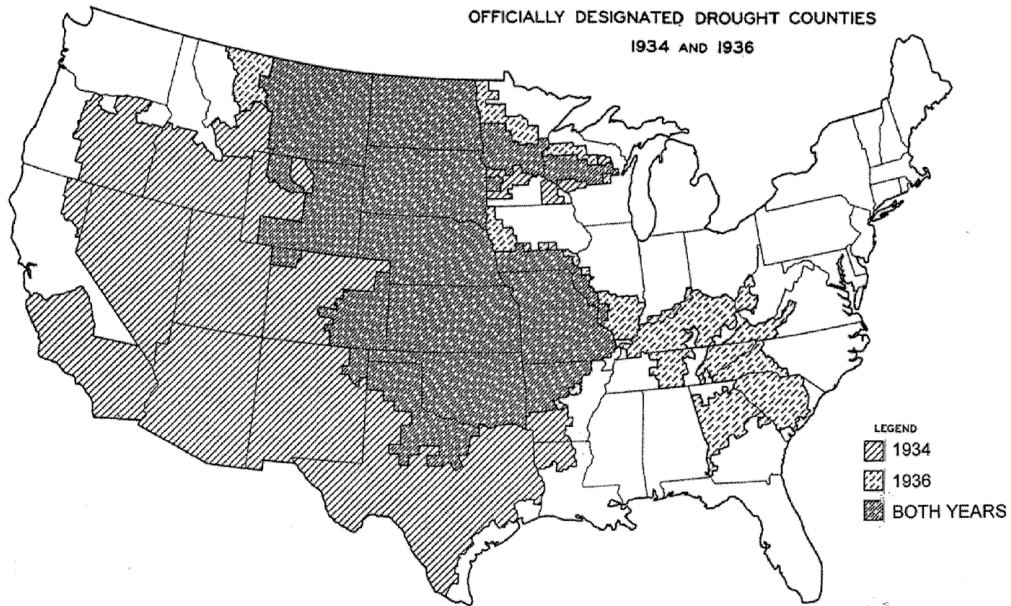
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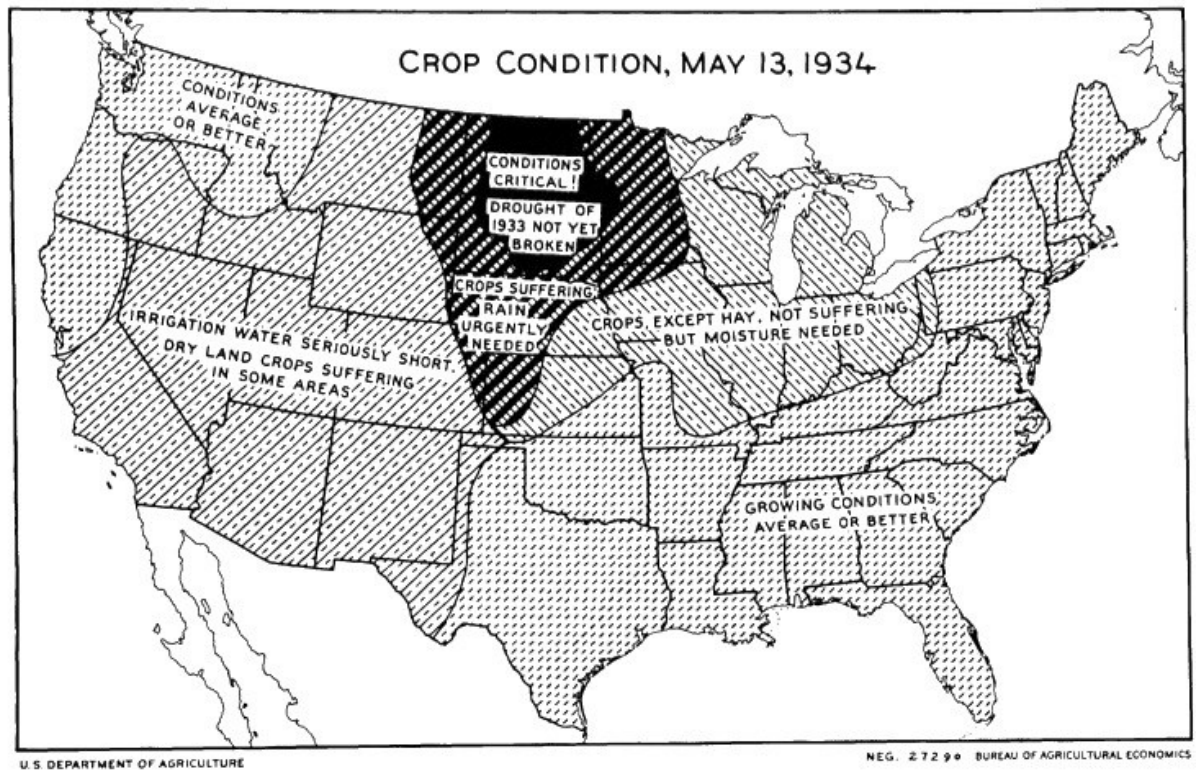
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Figure 1. Extent of drought in the US, 1934 and 1936



Source: Cronin and Bears, 1937, p. 3.

Figure 2 The impact of drought on the Dakotas, 1934



Source: Murphy, 1935, p. 24.

Table 1 Excerpt from 'Goals for 1940', Red River Valley Farms Project

II - FARM ACCOUNTS AND RECORD BOOKS	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
1 - Make a comprehensive analysis of the 1939 Farm Record Books	X	X	X									
2 - Return 1939 Books to clients and go over them thoroughly with each client, pointing out weaknesses in his farm operations			X	X	X							
3 - provide each client with a new 1940 Record Book	X	X	X									
4 - Compile a project summary from 1939 Record Books and hold meetings with clients covering this subject			X									
5 - Compile the Project Progress Report from record book summaries			X									
6 - Use the 1939 Record Book data in working out 1940 Farm and Home Plans	X	X	X									
7 - Check in all the 1940 Record Books and begin analysis											X	X
8 - Goal - every project client must keep a record book in 1940 and continue checking their accounts throughout the year	X	X	X	X	X	X	X	X	X	X	X	X
III – FARM AND HOME PLANS FOR 1940												
1 - Hold a series of meetings with clients emphasizing the importance of accurately worked out Farm and Home Plans. How the 1939 Record Books are to be used as a guide	X	X	X									
2 - Hold each client responsible for working out his own Farm and Home Plan, but check each plan thoroughly - small groups	X	X	X									
3 - Emphasize the point that Farm and Home Plans are budgets and that payment obligations as set forth in the plan must be respected. Any major plan changes must necessarily call for a revised Farm and Home Plan	X	X	X	X								
4 - Emphasize the danger of padded incomes and the under estimation of farm and home expenses	X	X	X	X	X	X	X	X	X	X		
5 - The Farm and Home Plan must teach each client to "Live Within His Income" and to "Live at Home"	X	X	X	X	X	X	X	X	X	X	X	X

Source: B 3.4.1940.

Table 2 1940 Home Management Record Book Summary of the Red River Valley Farms Project

	Ave. for Project	Family of 2	Family of 3	Family of 9 & Over	Your Records
Total Cash Income	1587.53	1150.50	1581.99	1488.23	
Total Family Living	970.93	751.08	860.62	1180.57	
Cash Value Living from Farm	455.77	342.37	354.55	613.51	
Cash Expenditure for Family Living	515.23	410.69	506.07	567.06	
% of Farm Produced Living to Total Living	.47	.34	.41	.52	
Total Dairy & Poultry Sales	469.31	461.94	446.29	414.25	
% to Cash Living	.91	1.12	.88	.73	
Cash Expenditure For:					
<u>Food</u>	170.67	120.95	153.38	190.08	
<u>Clothing</u>	90.17	45.09	78.28	115.61	
<u>Personal</u>	22.30	22.49	27.88	19.26	
<u>Medical</u>	35.50	43.61	31.26	29.02	
<u>Household</u>	78.07	60.90	75.41	36.29	
<u>Housing</u>	15.97	4.85	21.37	6.05	
<u>Furnishings</u>	34.04	59.56	42.75	66.99	
<u>School & Other</u>	55.62	53.23	57.33	101.15	
<u>Life Insurance</u>	17.06	-	18.60	2.50	

Source: A 20.5.1941.

Table 3 Extracts from 1940 Record Book Summary. Home Management Narrative

AVERAGE PER PERSON FOR ENTIRE PROJECT [\$]

	<u>1939</u>	<u>1940</u>	<u>Increase</u>	<u>Decrease</u>
Total Cash Income	339.82	339.67		.15
Total Family Living	189.63	207.74	18.11	
Cash Value Living from Farm	91.39	97.52	6.13	
Cash Expenditure for Family Living	98.33	110.24	11.91	
Total Dairy and Poultry Sales	77.38	100.42	23.04	
Cash Expenditure for <u>Food</u>	34.47	36.52	2.05	
Cash Expenditure for <u>Clothing</u>	19.29	19.29	Same	Same
Cash Expenditure for <u>Personal</u>	4.17	4.77	.60	
Cash Expenditure for <u>Medical</u>	4.67	7.60	2.93	
Cash Expenditure for <u>Household</u>	14.87	16.70	1.83	
Cash Expenditure for <u>Housing</u>		3.42	3.42	
Cash Expenditure for <u>Furnishings</u>	11.09	7.28		3.81
Cash Expenditure for <u>School & Other</u>	10.00	11.90}	5.55	
Cash Expenditure for <u>Life Insurance</u>		3.65}		

AVERAGE FOR FAMILY FOR PROJECT [\$]

	<u>1939</u>	<u>1940</u>	<u>Increase</u>	<u>Decrease</u>
Total Cash Income	1583.17	1587.53	4.36	
% of Cash Living to Cash Income	.289	.324		
Total Family Living	883.45	970.93	87.48	
Cash Value Living from Farm	425.81	455.77	29.96	
Cash Expenditure for Family Living	458.10	515.23	57.13	
% of Farm Produced Living to Total Living	.48	.47		
Total Dairy and Poultry Sales	360.58	469.31	108.73	
% to Cash Expenditure for Living	.787	.91		
Cash Expenditure for <u>Food</u>	160.62	170.67	10.05	
% to Cash Expenditure	.35	.33		
Cash Expenditure for <u>Clothing</u>	89.87	90.17	.30	
% to Cash Expenditure	.196	.175		
Cash Expenditure for <u>Personal</u>	19.41	22.30	2.89	
% to Cash Expenditure	.04	.04		
Cash Expenditure for <u>Medical</u>	21.77	35.50	13.73	
% to Cash Expenditure	.046	.07		
Cash Expenditure for <u>Household</u>	69.29	78.07	8.78	
% to Cash Expenditure	.15	.15		
Cash Expenditure for <u>Housing</u>		15.97	15.97	
% to Cash Expenditure		.03		
Cash Expenditure for <u>Furnishings</u>	51.71	34.04		17.67
% to Cash Expenditure	.11	.066		
Cash Expenditure for <u>School & Other</u>	46.63	55.62}	43.72	
% to Cash Expenditure	.099	.11}		
Cash Expenditure for <u>Life Insurance</u>		17.06}		
% to Cash Expenditure		.03}		

Source: D 23.4.1941.